

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 4: Appeals from Actions of the Franchise Tax Board

ARTICLE 5: DECISIONS, OPINIONS, AND FRIVOLOUS APPEAL PENALTIES

5450. LETTER DECISIONS.

(a) Definition. A “Letter Decision” is a written decision that contains a short explanation of the reasons for the Board’s decision on an appeal.

(b) Preparing the Letter Decision. Whenever the Board decides an appeal without adopting, or directing the preparation of, a Summary Decision or Formal Opinion, the Appeals Division will prepare a Letter Decision. The Appeals Division will provide one copy of a Letter Decision to each party not later than three business days from the date of the Board’s decision.

(c) Date of Decision. The date on which the Board votes to decide the appeal is the date of the decision for purposes of this chapter.

(d) Citation prohibited. Letter Decisions may not be cited as precedent in any appeal or other proceeding before the Board.

Note: Authority cited: Government Code section 15606.

Reference: Revenue and Taxation Code sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346, and 20645.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.